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Separate paging is given to this Part in order that it may be filed  
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MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Legislative Department)

New Delhi, the 3rd April, 1993/Chaitra 13, 1915 (Saka)

The following President's Act is published for general information:—

## THE MADHYA PRADESH MOTORYAN KARADHAN (AMENDMENT) ACT, 1993

No. 10 OF 1993

Enacted by the President in the Forty-fourth Year of the  
Republic of India.

An Act further to amend the Madhya Pradesh Motoryan Karadhan  
Adhiniyam, 1991.

In exercise of the powers conferred by section 3 of the Madhya Pradesh  
State Legislature (Delegation of Powers) Act, 1993; the President is pleased  
to enact as follows:—

1. (1) This Act may be called the Madhya Pradesh Motoryan Karadhan  
(Amendment) Act, 1993.

Short  
title and  
commence-  
ment.

(2) It shall be deemed to have come into force on the 10th day of  
October, 1992.

2. For section 8 of the Madhya Pradesh Motoryan Karadhan Adhiniyam,  
1991 (No. 25 of 1991) (hereinafter referred to as the Principal Act), the  
following shall be substituted, namely:—

Substitu-  
tion of  
new sec-  
tion for  
section 8.

“8. (1) Every owner, who is liable to pay the tax under this Act,  
shall file a declaration with the Taxation Authority together with the proof  
of the payment of the tax which he appears to be liable to pay in respect  
of such vehicle in such form and within such time as may be prescribed.

Filing of  
declara-  
tion and  
determi-  
nation of  
tax payable.

(2) When any motor vehicle in respect of which tax has been paid is altered in such a manner as to cause the vehicle to become a motor vehicle in respect of which a higher rate of tax is payable, the owner of such vehicle shall file an additional declaration with the Taxation Authority together with the certificate of registration and the proof of the payment of difference of tax which he appears to be liable to pay in respect of such vehicle, in such form and within such time as may be prescribed.

(3) On receipt of the declaration under sub-section (1) or the additional declaration under sub-section (2) as the case may be, the Taxation Authority shall, after making such enquiry as it deems fit and after giving to the owner an opportunity of being heard, determine, by an order in writing, the tax payable by the owner and intimate the same to him in such form and within such time as may be prescribed.

(4) Where the owner fails to file a declaration required under sub-section (1) or (2), the Taxation Authority may, on the basis of information available with it and after giving to the owner an opportunity of being heard, by an order in writing, determine the amount of tax payable by such owner *suo motu* and intimate the same to him in such form and within such time as may be prescribed.

(5) On determination of the tax payable under sub-section (3) or (4), as the case may be, by the Taxation Authority, the difference of the amount of tax payable and the amount of tax paid shall, as the case may be, be paid by or refunded to the owner in a manner applicable to the payment or refund of tax under this Act and rules.

(6) Where the owner files a false declaration, the Taxation Authority shall, after giving the owner an opportunity of being heard, by an order in writing, impose a penalty not exceeding twice the amount of tax determined under sub-section (3).

*Explanation.*—"Alteration in a motor vehicle" includes an acquisition, surrender or non-use of or any change in a permit by which the vehicle is covered."

Amend-  
ment of  
section 13.

3. In sub-section (1) of section 13 of the Principal Act, for the words "quarterly tax" occurring twice, the words "the unpaid amount of tax" shall respectively be substituted.

Amend-  
ment of  
section 14.

4. In clause (i) of sub-section (1) of section 14 of the Principal Act, for the words "quarter, half year or year" occurring twice, the words "month, quarter, half year or year" shall respectively be substituted.

Amend-  
ment of  
section 16.

5. After sub-section (3) of section 16 of the Principal Act, the following sub-section shall be inserted, namely.—

"(4) Where a motor vehicle has been seized and detained under sub-section (3), the owner or the person incharge of such vehicle may apply to the Taxation Authority or any officer authorised in this behalf by the State Government together with the relevant documents for the release of the vehicle and if such authority or officer, after verification of such documents, is satisfied that no amount of tax is due in respect of that vehicle, may by an order in writing release such vehicle."

6. For clause (a) of sub-section (2) of section 24 of the Principal Act, the following clause shall be substituted, namely:—

Amend-  
ment of  
section 24.

“(a) the form of declaration and the time within which declaration shall be filed under sub-section (1) or (2) of section 8 and the form in which and the time within which the intimation of determination of tax shall be given under sub-section (3) or (4) of section 8;”.

7. In item IV of the First Schedule to the Principal Act,—

Amend-  
ment of  
First  
Schedule.

(i) in *Explanation (7)*, the words, brackets and letter “clause (m) of” shall be omitted;

(ii) after *Explanation (8)*, the following *Explanation* shall be added, namely:—

“*Explanation (9)*.—The tax payable by the holder of service of stage carriages permit in respect of buses authorised to ply on such permit shall be calculated on the basis of average seating capacity of such buses,—

(i) under sub-item (d) of such number of buses as is required for plying on any day to maintain service on all the routes covered by the permits held, and

(ii) under sub-item (e) for the remaining number of buses.”.

8. Any action taken or thing done (including any rule made, declaration filed, tax determined or collected or, order passed or proceedings initiated by the Taxation Authority) or purported to have been taken or done under sections 8, 13, 14, 16 and 24 of, and the First Schedule to, the Principal Act as amended by this Act shall be deemed to be, and to have always been, as valid and effective as if the said sections and Schedule as so amended had been in force when such thing was done or such action was taken.

Valida-  
tion.

9. (1) The Madhya Pradesh Motoryan Karadhan (Amendment) Ordinance, 1993 is hereby repealed.

Repeal and  
saving.

(2) Notwithstanding such repeal, anything done or any action taken under the Principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the Principal Act, as amended by this Act.

SHANKER DAYAL SHARMA,  
*President.*

B. R. ATRE,  
*Joint Secy. to the Govt. of India.*

*Reasons for the enactment*

As a result of direction given by the Madhya Pradesh High Court to the Madhya Pradesh State Government to make provisions in the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (Madhya Pradesh Act No. 25 of 1991) for the filing of returns, assessment, etc., the Madhya Pradesh Motoryan Karadhan (Sanshodhan) Adhyadesh, 1992 was promulgated by the Governor on the 10th October, 1992.

2. The President issued a Proclamation on the 15th December, 1992 under article 356 of the Constitution, in relation to the State of Madhya Pradesh, declaring, *inter alia*, that the powers of the Legislature of the State shall be exercisable by or under the authority of Parliament. The Madhya Pradesh Motoryan Karadhan (Sanshodhan) Adhyadesh, 1992 has ceased to operate on the 25th January, 1993 *i.e.*, after expiry of six weeks from the date of Proclamation issued by the President. As it was necessary to provide for continuity of the provisions made under the said Adhyadesh for facilitating the collection of tax on public service vehicles and the Parliament was not in session at the time of expiry of six weeks from the date of Proclamation issued by the President, a fresh Ordinance *i.e.*, the Madhya Pradesh Motoryan Karadhan (Amendment) Ordinance, 1993 was promulgated by the President in exercise of the powers conferred by clause (1) of article 123 of the Constitution.

3. The proposed legislation seeks to replace the said Ordinance.

4. Parliament has under article 357 (1) (a) of the Constitution, conferred on the President the powers of the Legislature of the State to make laws *vide* the Madhya Pradesh State Legislature (Delegation of Powers) Act, 1993.

5. In view of the urgency of the matter, it is not practicable to consult the Consultative Committee on Madhya Pradesh Legislation to be constituted under the above Act. The legislation is accordingly being enacted without reference to the Consultative Committee.

S. P. BAGLA,  
Secretary to the Govt. of India.  
Ministry of Surface Transport.